

APPENDIX

The Appendix section contains information supporting the budget, including City taxes and rates, budget-related ordinances and a glossary of commonly used terms. It also includes lists for fleet vehicle replacement, hardware and software maintenance contracts and human services agency contracts.

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CITY TAXES AND TAX RATES

	2019	2020
PROPERTY TAX LEVY		
per \$1,000 assessed valuation (2020 estimated)	\$ 1.49065	\$ 1.43853
SALES TAX RATE		
State	6.5%	6.5%
King County	1.2%	1.2%
Regional Transit Authority (effective 4/1/2017)	1.4%	1.4%
City of Kent	0.9%	0.9%
Total Sales Tax Rate	10.0%	10.0%
BUSINESS & OCCUPATION TAX RATES		
Per Gross Receipts - \$250,000 annual threshold		
Retail	0.046%	0.046%
Manufacturing	0.046%	0.046%
Wholesale	0.152%	0.200%
Services	0.152%	0.152%
Per Square Footage		
Warehouses	\$0.06	\$0.09
Others	\$0.02	\$0.02
OTHER CITY TAXES AND TAX RATES		
Electric Utility Tax	6.0%	6.0%
Natural Gas Utility Tax	6.0%	6.0%
Telephone Utility Tax	6.0%	6.0%
Cable Television Utility Tax	6.0%	6.0%
Garbage Utility Tax	18.4%	18.4%
Water Utility Tax	13.0%	13.0%
Sewer Utility Tax	9.5%	9.5%
Stormwater Utility Tax	19.5%	19.5%
Gambling Taxes:		
Card Rooms *	11.0%	11.0%
Punch Board and Pull Tabs **	10.0%	10.0%
Bingo and Raffles **	5.0%	5.0%
Amusement Games **	2.0%	2.0%

* applied on gross receipts

** applied on gross receipts net of the amount awarded as prizes

JOB AND SALARY CLASSIFICATION

ELECTED OFFICIALS

Job Classification	Range	2019 Annual Salary
Mayor	*NMAYOR	\$152,340
Council President	*EEO	\$16,404
Council Member	*EEO	\$15,564
Judge	LV2	\$156,097

*Salaries are established by ordinance, authorized by Ordinance #4169 (September 2015) and Ordinance #4183 (December 2015)

JOB AND SALARY CLASSIFICATION

DEPARTMENT DIRECTORS

Job Classification	Range	2019 Annual Salary		
		Low	Mid	High
Chief Administrative Officer	LV1	\$152,628	\$186,138	\$219,648
Court Administrator	LV2	123,036	156,906	190,776
Director-City Attorney	LV2	123,036	156,906	190,776
Director-Economic & Comm Dev	LV2	123,036	156,906	190,776
Director-Finance	LV2	123,036	156,906	190,776
Director-Human Resources	LV2	123,036	156,906	190,776
Director-Information Technology	LV2	123,036	156,906	190,776
Director-Police Chief	LV2	123,036	156,906	190,776
Director-Parks	LV2	123,036	156,906	190,776
Director-Public Works	LV2	123,036	156,906	190,776

CITY ATTORNEY'S OFFICE

Non Union Positions Paid on Merit System

Job Classification	Range	2019 Annual Salary		
		Low	Mid	High
Civil Attorney	NATY	\$77,916	\$100,182	\$122,448
Prosecuting Attorney	NATY	77,916	100,182	122,448
Senior Assistant City Attorney	NSATY	92,328	114,612	136,896
Chief Prosecuting Attorney	NCPA	98,532	119,424	140,316
Deputy City Attorney	NDCA	109,788	133,110	156,432

Number of employees as of January 1, 2019: 11

JOB AND SALARY CLASSIFICATION

AFSCME LOCAL 2617

Position	Range	2019 Step and Annual Salary Schedule				
		A	B	C	D	E
Custodian	15	\$42,456	\$44,520	\$46,752	\$49,152	\$51,684
Parking Enforcement Assistant	18	45,612	47,916	50,340	53,040	55,704
Custodial Lead	20	47,916	50,340	53,040	55,704	58,656
Office Technician 3	20	47,916	50,340	53,040	55,704	58,656
Legal Secretary 1	22	50,340	53,040	55,704	58,656	61,428
Accounting Services Assistant 3	22	50,340	53,040	55,704	58,656	61,428
Administrative Assistant 1	23	51,684	54,288	57,024	59,856	62,868
Account Representative	24	53,040	55,704	58,656	61,428	64,572
Police Records Specialist	24	53,040	55,704	58,656	61,428	64,572
Accounting Technician	25	54,288	57,024	59,856	62,868	66,084
Evidence Custodian	25	54,288	57,024	59,856	62,868	66,084
Administrative Assistant 2	27	57,024	59,856	62,868	66,084	69,504
Camera Technician	28	58,656	61,428	64,572	67,848	71,112
Contract Specialist	27	57,024	59,856	62,868	66,084	69,504
Development Permit Technician	27	57,024	59,856	62,868	66,084	69,504
Planning Technician	27	57,024	59,856	62,868	66,084	69,504
Property Management Technician	27	57,024	59,856	62,868	66,084	69,504
Evidence Technician	28	58,656	61,428	64,572	67,848	71,112
Police Corrections Officer	28	58,656	61,428	64,572	67,848	71,112
Multi Media Specialist 2	29	59,856	62,868	66,084	69,504	72,948
Facilities Services Supervisor	30	61,428	64,572	67,848	71,112	74,724
Financial Analyst	30	61,428	64,572	67,848	71,112	74,724
Operations Analyst	30	61,428	64,572	67,848	71,112	74,724
Paralegal	30	61,428	64,572	67,848	71,112	74,724
Prosecution Paralegal	30	61,428	64,572	67,848	71,112	74,724
Graphics Specialist 3	31	62,868	66,084	69,504	72,948	76,668
Admin Services Supervisor	32	64,572	67,848	71,112	74,724	78,492
Deputy City Clerk	32	64,572	67,848	71,112	74,724	78,492
Evidence Technician Supervisor	32	64,572	67,848	71,112	74,724	78,492
Financial Services Supervisor	32	64,572	67,848	71,112	74,724	78,492
Permit Center Supervisor	32	64,572	67,848	71,112	74,724	78,492
Police Records Supervisor	32	64,572	67,848	71,112	74,724	78,492
Public Records Admin	32	64,572	67,848	71,112	74,724	78,492
Central Financial Analyst	33	66,084	69,504	72,948	76,668	80,508
Code Enforcement Officer	34	67,848	71,112	74,724	78,492	82,488
Community Education Coordinator	34	67,848	71,112	74,724	78,492	82,488
Police Crime Analyst	34	67,848	71,112	74,724	78,492	82,488
Tax & License Compliance Officer	34	67,848	71,112	74,724	78,492	82,488

JOB AND SALARY CLASSIFICATION

AFSCME LOCAL 2617

2019 Step and Annual Salary Schedule						
Position	Range	A	B	C	D	E
Combination Building Inspector	35	\$69,504	\$72,948	\$76,668	\$80,508	\$84,504
Police Corrections Sergeant	35	69,504	72,948	76,668	80,508	84,504
Creative Art Dir Coordinator	36	71,112	74,724	78,492	82,488	86,856
Printing Media Coordinator	36	71,112	74,724	78,492	82,488	86,856
Video Program Coordinator	36	71,112	74,724	78,492	82,488	86,856
Accountant	37	72,948	76,668	80,508	84,504	88,944
B&O Desk Auditor	37	72,948	76,668	80,508	84,504	88,944
Lead Combo Building Inspector	37	72,948	76,668	80,508	84,504	88,944
Plans Examiner	37	72,948	76,668	80,508	84,504	88,944
Research & Development Analyst	37	72,948	76,668	80,508	84,504	88,944
Senior Financial Analyst	37	72,948	76,668	80,508	84,504	88,944
Lead Plans Examiner	39	76,668	80,508	84,504	88,944	93,372
Payroll Business Analyst	39	76,668	80,508	84,504	88,944	93,372
Cash and Investment Officer	41	80,508	84,504	88,944	93,372	98,100
Senior Accountant	41	80,508	84,504	88,944	93,372	98,100
B & O Program Auditor	42	82,512	86,652	90,984	95,520	100,296

Number of employees as of January 1, 2019: 151

(Includes vacant positions)

Contract Expiration: December 31, 2019

Longevity Schedule	
5 years	1% of Base Salary
10 years	2% of Base Salary
15 years	3% of Base Salary
20 years	4% of Base Salary

JOB AND SALARY CLASSIFICATION

NON-REPRESENTED

Position	Range	2019 Step and Annual Salary Schedule				
		A	B	C	D	E
Van Driver	16	\$43,524	\$45,600	\$47,904	\$50,340	\$53,028
Administrative Assistant 1	23	51,648	54,276	57,000	59,856	62,856
Assistant Golf Professional	24	53,028	55,680	58,656	61,392	64,548
Parks Program Assistant	24	53,028	55,680	58,656	61,392	64,548
Judicial Specialist	26	55,680	58,656	61,392	64,548	67,824
Administrative Assistant 2	27	57,000	59,856	62,856	66,060	69,492
Civil Legal Secretary	27	57,000	59,856	62,856	66,060	69,492
Court Security Officer	27	57,000	59,856	62,856	66,060	69,492
Parks Program Assistant 2	27	57,000	59,856	62,856	66,060	69,492
Parks Systems Support Specialist	27	57,000	59,856	62,856	66,060	69,492
Human Services Specialist	28	58,656	61,392	64,548	67,824	71,088
Parks/Fac Planning & Dev Specialist	28	58,656	61,392	64,548	67,824	71,088
Engineering Technician 1	29	59,856	62,856	66,060	69,492	72,936
Recreation Facility Lead	30	61,392	64,548	67,824	71,088	74,712
Cross Connect Control Assistant	31	62,856	66,060	69,492	72,936	76,656
Lead Judicial Specialist	31	62,856	66,060	69,492	72,936	76,656
Project Coordinator	31	62,856	66,060	69,492	72,936	76,656
Administrative Assistant 3	32	64,548	67,824	71,088	74,712	78,480
Technical Support Specialist 2	32	64,548	67,824	71,088	74,712	78,480
Construction Inspector	33	66,060	69,492	72,936	76,656	80,496
Senior Construction Inspector	33	66,060	69,492	72,936	76,656	80,496
Cross Connect Control Inspector	34	67,824	71,088	74,712	78,480	82,488
Engineering Technician 2	34	67,824	71,088	74,712	78,480	82,488
Golf Accounting Supervisor	34	67,824	71,088	74,712	78,480	82,488
Land Survey Technician	34	67,824	71,088	74,712	78,480	82,488
Parks Program Coordinator	34	67,824	71,088	74,712	78,480	82,488
Probation Officer	34	67,824	71,088	74,712	78,480	82,488
Service Desk Lead	34	67,824	71,088	74,712	78,480	82,488
Signal Technician	34	67,824	71,088	74,712	78,480	82,488
Storm/ Drain Facilities Inspector	34	67,824	71,088	74,712	78,480	82,488
Head Golf Professional	35	69,492	72,936	76,656	80,496	84,480
Planning Admin Supervisor	35	69,492	72,936	76,656	80,496	84,480
Technical Writer/Trainer	35	69,492	72,936	76,656	80,496	84,480
CTR Program Coordinator	36	71,088	74,712	78,480	82,488	86,832
Executive Assistant/ Mgmt Analyst	36	71,088	74,712	78,480	82,488	86,832
Human Resources Analyst	37	72,936	76,656	80,496	84,480	88,932
Human Services Coordinator	37	72,936	76,656	80,496	84,480	88,932
Legal Analyst	37	72,936	76,656	80,496	84,480	88,932

JOB AND SALARY CLASSIFICATION

NON-REPRESENTED

Position	Range	2019 Step and Annual Salary Schedule				
		A	B	C	D	E
Planner	37	\$72,936	\$76,656	\$80,496	\$84,480	\$88,932
Senior Construction Inspector	37	72,936	76,656	80,496	84,480	88,932
Park/Fac Planning & Dev Coord	38	74,712	78,480	82,488	86,832	91,224
Senior Signal Technician	38	74,712	78,480	82,488	86,832	91,224
Communications Coordinator	39	76,656	80,496	84,480	88,932	93,360
Conservation Coordinator	39	76,656	80,496	84,480	88,932	93,360
Neighborhood Program Coordinator	39	76,656	80,496	84,480	88,932	93,360
Civil Engineering Designer I	40	78,480	82,488	86,832	91,224	95,760
Engineering Technician 3	40	78,480	82,488	86,832	91,224	95,760
Engineer Project Coordinator	40	78,480	82,488	86,832	91,224	95,760
Engineer 1	40	78,480	82,488	86,832	91,224	95,760
Parks Facility/Program Manager	40	78,480	82,488	86,832	91,224	95,760
Senior Human Services Coordinator	40	78,480	82,488	86,832	91,224	95,760
Survey Party Chief	40	78,480	82,488	86,832	91,224	95,760
Court Supervisor	41	80,496	84,480	88,932	93,360	98,076
GIS Coordinator	41	80,496	84,480	88,932	93,360	98,076
Human Resources Performance Analyst	41	80,496	84,480	88,932	93,360	98,076
Probation Supervisor	41	80,496	84,480	88,932	93,360	98,076
Senior Human Resources Analyst	41	80,496	84,480	88,932	93,360	98,076
Senior Planner	41	80,496	84,480	88,932	93,360	98,076
Network Engineer	42	82,488	86,832	91,224	95,760	100,572
Project Analyst	42	82,488	86,832	91,224	95,760	100,572
Senior Parks Facility/Program Manager	42	82,488	86,832	91,224	95,760	100,572
Conservation Analyst	43	84,480	88,932	93,360	98,076	102,960
Senior ERP Business Analyst	43	84,480	88,932	93,360	98,076	102,960
Assistant City Land Surveyor	44	86,832	91,224	95,760	100,572	105,672
Capital Projects Administrator	44	86,832	91,224	95,760	100,572	105,672
Civil Engineering Designer II	44	86,832	91,224	95,760	100,572	105,672
Construction Supervisor	44	86,832	91,224	95,760	100,572	105,672
Engineer 2	44	86,832	91,224	95,760	100,572	105,672
GIS Supervisor	44	86,832	91,224	95,760	100,572	105,672
Principal Planner	45	88,932	93,360	98,076	102,960	108,312
Project Manager	45	88,932	93,360	98,076	102,960	108,312
Senior Network Engineer	45	88,932	93,360	98,076	102,960	108,312
Senior Systems Analyst	45	88,932	93,360	98,076	102,960	108,312
Senior Transportation Planner	45	88,932	93,360	98,076	102,960	108,312
Technical Systems Analyst	45	88,932	93,360	98,076	102,960	108,312
Traffic Signal Systems Supervisor	45	88,932	93,360	98,076	102,960	108,312

JOB AND SALARY CLASSIFICATION

NON-REPRESENTED

Position	Range	2019 Step and Annual Salary Schedule				
		A	B	C	D	E
Assistant Building Services Manager	46	\$91,224	\$95,760	\$100,572	\$105,672	\$110,988
City Clerk	46	91,224	95,760	100,572	105,672	110,988
Parks Accounting Manager	46	91,224	95,760	100,572	105,672	110,988
PW Accounting Manager	46	91,224	95,760	100,572	105,672	110,988
Business Systems Analyst	47	93,360	98,076	102,960	108,312	113,736
Environmental Supervisor	47	93,360	98,076	102,960	108,312	113,736
Lead Network Engineer	47	93,360	98,076	102,960	108,312	113,736
Senior Applications Developer	47	93,360	98,076	102,960	108,312	113,736
Senior Systems Engineer	47	93,360	98,076	102,960	108,312	113,736
City Land Surveyor	48	95,760	100,572	105,672	110,988	116,544
Economic Dev Program Manager	48	95,760	100,572	105,672	110,988	116,544
Engineer 3	48	95,760	100,572	105,672	110,988	116,544
Golf Course Manager	48	95,760	100,572	105,672	110,988	116,544
Human Services Manager	48	95,760	100,572	105,672	110,988	116,544
Multi Media Manager	48	95,760	100,572	105,672	110,988	116,544
Support Services Manager-Police	48	95,760	100,572	105,672	110,988	116,544
Comm & Gov't Affairs Manager	49	98,076	102,960	108,312	113,736	119,436
Lead Systems & Design Engineer	49	98,076	102,960	108,312	113,736	119,436
Drainage and Sewer Manager	50	100,572	105,672	110,988	116,544	122,448
Facilities Superintendent	50	100,572	105,672	110,988	116,544	122,448
Fleet/Warehouse Manager	50	100,572	105,672	110,988	116,544	122,448
Parks Planning & Dev Manager	50	100,572	105,672	110,988	116,544	122,448
Street and Vegetation Manager	50	100,572	105,672	110,988	116,544	122,448
Superintendent - Park Ops	50	100,572	105,672	110,988	116,544	122,448
Water Systems Manager	50	100,572	105,672	110,988	116,544	122,448
Accounting Manager	51	102,960	108,312	113,736	119,436	125,580
City Auditor	51	102,960	108,312	113,736	119,436	125,580
Customer Services Manager	51	102,960	108,312	113,736	119,436	125,580
Human Resources Manager	51	102,960	108,312	113,736	119,436	125,580
Labor Relations Manager	51	102,960	108,312	113,736	119,436	125,580
Police Corrections Commander	51	102,960	108,312	113,736	119,436	125,580
Recreation Superintendent	51	102,960	108,312	113,736	119,436	125,580
Risk Manager	51	102,960	108,312	113,736	119,436	125,580
Current Planning Manager	52	105,672	110,988	116,544	122,448	128,676
Long-Range Planning Manager	52	105,672	110,988	116,544	122,448	128,676
Project Management Office Manager	52	105,672	110,988	116,544	122,448	128,676
Building Services Manager	53	108,312	113,736	119,436	125,580	131,868
Chief Economic Development Officer	53	108,312	113,736	119,436	125,580	131,868

JOB AND SALARY CLASSIFICATION

NON-REPRESENTED

Position	Range	2019 Step and Annual Salary Schedule				
		A	B	C	D	E
Engineer 4	53	\$108,312	\$113,736	\$119,436	\$125,580	\$131,868
Engineer 4/Supervisor	53	108,312	113,736	119,436	125,580	131,868
IS System Division Manager	54	110,988	116,544	122,448	128,676	135,024
Land Survey/GIS Manager	54	110,988	116,544	122,448	128,676	135,024
Systems Division Manager	54	110,988	116,544	122,448	128,676	135,024
Technical Services Manager	54	110,988	116,544	122,448	128,676	135,024
Construction Manager	57	119,436	125,580	131,868	138,468	145,416
Engineering Manager	57	119,436	125,580	131,868	138,468	145,416
CK Sound Transit Liaison	60	128,676	135,024	141,852	148,980	156,396
City Engineer	60	128,676	135,024	141,852	148,980	156,396
Deputy Finance Director	60	128,676	135,024	141,852	148,980	156,396
Deputy ECD Director	60	128,676	135,024	141,852	148,980	156,396
Deputy HR Director	60	128,676	135,024	141,852	148,980	156,396
Deputy Parks Director	60	128,676	135,024	141,852	148,980	156,396
PW Operations Manager	60	128,676	135,024	141,852	148,980	156,396

Number of employees as of January 1, 2019: 232

(Includes vacant positions)

Includes all non-represented permanent positions

Longevity Schedule	
5 years	1% of Base Salary
10 years	2% of Base Salary
15 years	3% of Base Salary
20 years	4% of Base Salary

Management Benefits	
A+	\$3,028
A	\$2,274
B	\$1,893
C	\$1,517

JOB AND SALARY CLASSIFICATION

POLICE

Job Classification	Range	2019 Annual Salary
Police Assistant Chief	AC	\$156,180
Police Commander	CM	\$132,348
Police Sergeant	SG	\$107,136

2019 Step and Annual Salary Schedule							
Job Classification	Range	A	B	C	D	E	F
Police Patrol Officer	PT	\$68,520	\$70,884	\$74,412	\$78,696	\$83,676	\$89,208

Number of employees as of January 1, 2019: 159

(Includes vacant positions)

Rates do not include 1% accreditation pay

Contract Expiration: December 31, 2021

Longevity Schedule	
5 years	2% of Base Salary
10 years	4% of Base Salary
12 years	4.5% of Base Salary
15 years	6% of Base Salary
20 years	9% of Base Salary
25 years	11% of Base Salary
30 years	11.5% of Base Salary

Educational Incentive	
AA (or Junior Status)	3%
BA or BS, MA, PhD	
for Sergeants and Officers	5%
for Assistant Chiefs and Commanders	6%

JOB AND SALARY CLASSIFICATION

TEAMSTERS LOCAL 117

2019 Step and Annual Salary Schedule						
Position	Range	A	B	C	D	E
Maintenance Worker 1	17	\$45,744	\$48,048	\$50,460	\$53,100	\$55,704
Water Meter Reader 2	21	50,460	53,100	55,704	58,488	61,296
Maintenance Worker 2	21	50,460	53,100	55,704	58,488	61,296
Maintenance Worker 3	25	55,704	58,488	61,296	64,512	67,728
Water Meter Reader 3	25	55,704	58,488	61,296	64,512	67,728
Mechanic 2	28	60,120	63,024	66,156	69,504	72,900
Riverbend Mechanic 2	28	60,120	63,024	66,156	69,504	72,900
Maintenance Worker 4	29	61,296	64,512	67,728	71,256	74,808
Communications Technician 2	30	63,024	66,156	69,504	72,900	76,500
HVAC Technician	31	64,512	67,728	71,256	74,808	78,516
Maintenance Technician	31	64,512	67,728	71,256	74,808	78,516
Senior Mechanic	32	66,156	69,504	72,900	76,500	80,340
Field Supervisor	34	69,504	72,900	76,500	80,340	84,576
SCADA Technician	34	69,504	72,900	76,500	80,340	84,576

Number of employees as of January 1, 2019: 156
(Includes vacant positions)

Contract Expiration: December 31, 2019

Longevity Schedule	
5 years	1% of Base Salary
10 years	2% of Base Salary
15 years	3% of Base Salary
20 years	4% of Base Salary

HUMAN SERVICES AGENCY CONTRACTS

	2019	2020
ANEW		
Construction Trades	\$10,000	\$10,000
ASIAN COUNSELING AND REFERRAL SERVICE		
Mental Health Program	10,000	10,000
BRIDGE DISABILITY MINISTRIES		
Meyer Medical Equipment Center	5,000	5,000
CATHOLIC COMMUNITY SERVICES		
Emergency Assistance	10,000	10,000
HOME and WHOME	65,000	65,000
Katherine's and Rita's Houses	13,000	13,000
Kent Community Engagement Center	30,000	30,000
Volunteer Services	11,000	11,000
CHILD CARE RESOURCES		
Child Care Financial Assistance	35,000	35,000
Homeless Child Care	10,000	10,000
CHILDREN'S HOME SOCIETY OF WASHINGTON		
South King County Family Resource Center	10,000	10,000
CHILDREN'S THERAPY CENTER		
Pediatric Therapy for Children with Special Needs	50,000	50,000
COALITION FOR REFUGEES FROM BURMA		
Kent Youth Education Program	15,000	15,000
COMMUNITIES IN SCHOOLS OF KENT		
Communities In Schools Mentoring Program	35,000	35,000
CRISIS CONNECTIONS		
Teen Link	7,500	7,500
Crisis Line	5,000	5,000
King County 2-1-1	5,000	5,000
DOMESTIC ABUSE WOMEN'S NETWORK (DAWN)		
Community Advocates	33,000	33,000
Housing	30,000	30,000
Prevention / Children's Programming	5,000	5,000
HEALTHPOINT		
Primary Dental Care	15,000	15,000
Primary Medical Care	15,000	15,000
HOSPITALITY HOUSE		
Women's Shelter	10,000	10,000

HUMAN SERVICES AGENCY CONTRACTS

	2019	2020
JEWISH FAMILY SERVICES		
Refugee & Immigrant Service Centers	20,000	20,000
KENT FOOD BANK AND EMERGENCY SERVICES		
Food and Emergency Services	70,000	70,000
KENT YOUTH AND FAMILY SERVICES		
After School Program	15,000	15,000
Behavioral Health Programs	75,000	75,000
Early Learning	25,500	25,500
Watson Manor Transitional Living Program	15,000	15,000
KING COUNTY BAR FOUNDATION		
Pro Bono Legal Services	12,000	12,000
KING COUNTY SEXUAL ASSAULT RESOURCE CENTER		
Comprehensive Sexual Assault Services	25,000	25,000
LUTHERAN COMMUNITY SERVICES NW		
Refugees Northwest Counseling	15,000	15,000
MOTHER AFRICA		
SAFARI- building Sustainable Alliances for African Refugee and Immigrants	15,000	15,000
MULTI-SERVICE CENTER		
Housing Continuum	120,000	120,000
Rent & Emergency Assistance	60,000	60,000
NEIGHBORHOOD HOUSE		
Employment and Family Self Sufficiency	15,000	15,000
NEXUS YOUTH & FAMILIES		
Arcadia House	10,000	10,000
OPEN DOORS FOR MULTICULTURAL FAMILIES		
Multicultural Family Support	15,000	15,000
PARTNER IN EMPLOYMENT		
Employment and Training	10,000	10,000
PEDIATRIC INTERIM CARE CENTER INC		
Interim Care of Drug-Exposed Infants	10,000	10,000
PUGET SOUND TRAINING CENTER		
Pathways to Self-Sufficiency: Adult Employment & Training	6,500	6,500
SEATTLE FOUNDATION		
Neighbor to Neighbor (N2N) Kent capacity building program	15,000	15,000

HUMAN SERVICES AGENCY CONTRACTS

	2019	2020
SEATTLE KING COUNTY DEPARTMENT OF PUBLIC HEALTH		
Mobile Medical Van	15,000	15,000
SOMALI YOUTH AND FAMILY CLUB		
Support Program	10,000	10,000
SOUND (FORMERLY SOUND MENTAL HEALTH)		
PATH Outreach to Homeless	12,000	12,000
SOUND GENERATIONS		
Volunteer Transportation	12,000	12,000
ST. STEPHEN HOUSING ASSOCIATION		
St. Stephen Housing Association	15,000	15,000
ST. VINCENT DE PAUL		
Centro Rendu	23,000	23,000
Holy Spirit	10,000	10,000
UKRAINIAN COMMUNITY CENTER OF WASHINGTON		
Case Management for Russian/Ukrainian Refugees	15,000	15,000
VALLEY CITIES COUNSELING AND CONSULTATION		
Senior Counseling at Kent Senior Center	32,000	32,000
WEST AFRICAN COMMUNITY COUNCIL		
WACC Immigration Legal Program	15,000	15,000
YWCA SEATTLE | KING | SNOHOMISH		
Anita Vista	20,000	20,000
EMERGING NEEDS		
TBD	34,890	65,570
Grand Total	\$1,197,390	\$1,228,070

IT MAINTENANCE CONTRACTS

Vendor/Contract	2019	2020
Multimedia		
ADOBE SYSTEMS, INC.		
Adobe Creative Cloud	\$7,114	\$7,825
CONTINGENCY		
Equipment Repairs (Cameras, VCRs)	4,659	5,124
Folder, Cutter, Numbering Machine	3,061	3,367
MARK ANDY (FORMERLY PRESSTEK)		
2-Color Press	4,780	5,258
Replace Platemaker Rollers Yearly	3,653	4,018
MEDIA CONTROL SYSTEMS		
Tightrope Media Systems	1,815	1,869
Total for Multimedia	\$25,082	\$27,463

System Services		
ACCELA (FORMERLY IQM2)		
MinuteTraq/MediaTraq Maint	\$21,616	\$23,778
ACTIVE NETWORK		
Payment Manager/Class (Escom) Parks Registration S.W.	7,489	8,238
AEIGIS ITS INC		
Centracs Traffic Signal Management System	18,695	20,564
ARTICULATE		
Learning Module Creator	2,858	3,144
BOTTOMLINE TECHNOLOGIES		
Optio eCI (JDE Paper Checks Creator)	11,300	12,464
CCG SYSTEMS		
Fleet Mgmt. Software-Faster	14,007	15,407
CITRIX (STRUCTURED COMM.)		
Citrix Annual Maintenance (XenApp Support on 125 Citrix cal)	13,860	15,246
CONTINGENCY		
Miscellaneous	19,965	21,962
CUES (GRANITE XP)		
Shops Pipeline Inspection Software	5,083	5,592
DLT SOLUTIONS		
AutoCAD LT Government Subscription	984	1,082
Autodesk Auto CAD LT	244	269

IT MAINTENANCE CONTRACTS

Vendor/Contract	2019	2020
eRANGE INC		
Technical Support 365 Days	402	442
ESRI		
EA Agreement	130,050	120,050
GOVERNMENTJOBS.COM (NEOGOV)		
Technical Support 365 Days	13,740	15,114
Neogov Insight Subscription	8,083	8,891
GRANICUS		
eAlerts - Communications Cloud Saas	23,100	25,410
PROFESSIONAL SERV./EAPPRAISAL-LEVEL 1 AND LMS		
Annual Maint. Professional Serv./eAppraisal-Level 1 and LMS	100,486	110,535
HARRIS (FORMERLY DATANOW)		
Idaho Computer (Utility Billing)	9,659	10,624
IDERA, INC.		
SQL Compliance Manager	4,133	4,546
ITEXT SOFTWARE CORP		
iTextShart (PDF Creator for DEV apps)	1,848	2,033
LASERFICHE		
Laserfiche Rio Public Portal for 2 LF Servers	11,495	12,645
LEADSONLINE.COM		
Subscription Service-Pawn Shop Leads	11,110	12,221
MSDSonline		
MSDSonline	4,415	4,857
PAGEFREEZER		
WA Sate Compliance Bundle (Web & Social Media)	5,686	6,254
PORTLAND PRECISION INSTRUMENTS (PPI)		
Revue Extreme maintenance/Bluebeam License Subscription/Bludbeen Studio prime Level 1 (100 user)	8,118	8,930
PLURALSIGHT, LLC		
Technology Learning Platform - Licenses	7,975	8,773
RIMINI STREET		
JDE/OneWorld S.W. - ERP (Oracle App Application)	71,499	78,649
KIVA Oracle DB Database Enterprise Edition	32,032	35,235
SELECTRON TECH.		
Inspection Scheduling (IVR)	10,225	11,247

IT MAINTENANCE CONTRACTS

Vendor/Contract	2019	2020
SYNAPTEC SOFTWARE		
Prosecution Case Management System (LawBase)	5,082	5,590
TECHSOL DBA RIPPLESTONE		
Server License	5,082	5,590
TMA SYSTEMS		
Annual Client Support	4,392	4,831
TRI-TEC COMMUNICATIONS, INC.		
Tiburon Police System	153,797	169,177
VERIPIC		
Digital Asset Mgmt. Software-PD	21,181	23,299
VERTEX		
Quantum Payroll Tax Software	10,483	11,532
VISION INTERNET		
Web Content Mgmt S.W-CMS Replacement Project	11,495	12,645
WEB QA		
Self Service Web Portal/FOIA/Gov QA	22,587	24,846
Total for System Services	\$804,255	\$861,708

Technical Services

ALLIED TELESIS		
Service & Support Maintenance / Network Equipment 1 year	\$83,753	\$92,129
ASTRAL COMMUNICATIONS		
AirVantage Management Service (AVMS)	2,230	2,453
CARASOFT TECH CORPORATION		
iVanti Service Manager - Service Desk Saas	31,815	34,996
CDW-G (REPLACES RIGHTSYSTEMS)		
Aruba Wireless Network	12,705	13,976
Palo Alto Threat Prevention/Filtering & Hardware Mtc.	5,536	6,089
CENTURYLINK (REPLACES TRI-TEC COMM)		
Loyalty Advantage Agreement	154,000	169,400
Shortel Phone System Maintenance	38,599	42,459
COMCAST		
Police Department Circuit	3,330	3,663
CONTINGENCY		
Miscellaneous	16,638	18,301

IT MAINTENANCE CONTRACTS

Vendor/Contract	2019	2020
DPE SYSTEMS, INC.		
DPE E18&E18x Expansion Box 3yr Renewal	5,552	6,108
ELECSYS INTERNATIONAL		
Radix Meter Readers Maintenance/Handheld Meters	4,501	4,951
ePLUS TECHNOLOGY, INC.		
Pure Storage annual support & maintenance	33,759	37,135
Okta Single Sign-On	6,019	6,620
HTTPWATCH (SIMTEC LTD)		
HTTP Watch - 10x Professional Four User Team License 1 yr Support	2,389	2,628
IDENTITY FORMATION (FORMERLY 2FA)		
Security Solution	9,654	10,620
JAM SOFTWARE		
Treesize Professional-5-User Lic Mtc. (JAM Software) - 2 yr renewal	143	157
KCIT - KING COUNTY FINANCE		
Internet Services (Institutional Network Services Contract)	41,000	45,100
KNOWBE4, INC.		
Security Awareness Training	13,130	14,443
LANSWEEPER/CLEVERBRIDGE		
Network Inventory, Asset Management, Deployment Software Subscription	1,324	1,457
LUCID SOFTWARE, INC.		
LucidChart licenses	24,922	27,414
NetMotion (formerly CDW-G)		
NetMotion Maintenance Renewal - Mobility & Locality	29,440	32,384
NETWORK 2000		
HP Hardware Annual Maintenance	33,192	36,511
NETWRIX CORPORATION		
Active Directory	4,247	4,672
NUOZ CORP (NW NEXUS dba UNISOFT)		
Horizon VMWare 100 Addon & 1 Yr Maint	7,080	7,788
11 vSphere Licenses yearly maintenance renewal	44,076	48,483
PLANVIEW, INC. (FORMERLY INNOTAS)		
Innotas Licenses	7,638	8,401
PRESIDIO NETWORK SOLUTIONS		
Cisco SMARTnet	2,862	3,148
Commvault Maintenance (Data Backup)	48,909	53,800
Nimble CS-220 yearly Maintenance	7,443	8,188
Sabey Core Router & Fiber Channel Switches	2,023	2,226

IT MAINTENANCE CONTRACTS

Vendor/Contract	2019	2020
RFI COMMUNICATIONS		
ProWatch Annual Support	8,324	9,156
SAVVIUS (FORMERLY WILDPACKETS)		
OmniPeek Professional 36 month maintenance	2,145	2,360
SHI		
Bomgar Software & Maintenance	21,517	23,668
SOFTWAREONE, INC. (formerly COMPUCOM)		
Microsoft Enterprise Agreement	417,861	459,647
Software Assurance Renewal - 3 yr	-	1,035
SOLARWINDS		
Network Monitoring Product Suite	31,649	34,814
TELARUS (CONNECTIONS)		
VX Tracker, Voice Management System Annual Support	2,814	3,095
TREBON		
Sophos Security/Data Protection	29,058	31,964
VERTIV (FORMERLY EMERSON NETWORK LIEBERT GLOBAL SERV.)		
UPS Annual Maintenance Renewal (City Hall & Fire Sta. 74)	44,494	48,944
ZOHO CORP.		
Password Manager Pro Premium Edition 5 Admins	1,688	1,857
Total for Technical Services	\$1,237,459	\$1,362,240
Grand Total	\$2,066,796	\$2,251,411

VEHICLE REPLACEMENTS

Vehicle Description	2019	2020
Parks, Recreation and Community Services		
FACILITIES		
John Deere Mower	\$6,000	
John Deere Mower	6,000	
2001 John Deere 1445	28,000	
PARKS MAINTENANCE		
2003 New Holland TC33D Tractor		36,000
2002 Dodge Ram 2500		35,000
2006 Toro 328-D	65,000	
2006 Toro 328-D		65,000
2007 Toro Workman 4300	32,000	
2000 John Deere 4200		46,500
1998 Chevy C30 Flatbed	45,000	
1997 Chevy C30 Crew Cab		50,000
1997 Ford F250 Pickup	35,000	
1999 Case 580SL	70,000	
1999 GMC Sonoma	32,000	
2001 Grumman Walk-In Van		53,500
2000 Toro 5020	15,000	
1989 Chevy C10 Pickup	32,000	
1994 Chevy C30 Flatbed	45,000	
1999 Dodge D250 Pickup	35,000	
1997 Chevy S-10 Pickup	27,000	
1997 Ford F350 Flatbed	45,000	
Police		
PATROL		
2008 Ford Crown Victoria		65,000
2010 Chevrolet Tahoe	65,000	
2012 Chevrolet Tahoe	65,000	
2013 Chevrolet Tahoe		65,000
2013 Chevrolet Tahoe		65,000
2013 Chevrolet Tahoe		65,000
2013 Chevrolet Tahoe		65,000
2013 Chevrolet Tahoe		65,000
2012 Chevrolet Tahoe	65,000	
2010 Chevrolet Tahoe	65,000	
2012 Chevrolet Tahoe	65,000	
2012 Chevrolet Tahoe	65,000	
2012 Chevrolet Tahoe	65,000	
2012 Chevrolet Tahoe		65,000

VEHICLE REPLACEMENTS

Vehicle Description	2019	2020
Police		
CRIME PREVENTION UNIT		
2008 Chevy Malibu	45,000	
INVESTIGATIONS		
2007 Chevy Impala		45,000
2008 Chevy Impala		55,000
2010 Chevy Impala	55,000	
Public Works		
DRAINAGE OPERATIONS		
2005 Interna 7600 SBA 6x4		267,500
1992 Ford Ranger		35,000
2000 Ford Taurus		35,000
FLEET MAINTENANCE		
1998 Ford Winstar	31,500	
SEWER OPERATIONS		
2006 Interna Vactor Sewer Cleaner	529,500	
STREET MAINTENANCE		
1995 Swenson EV100-10-48	62,500	
1996 Tenco TC-120	31,500	
1996 Swenson EV100-10-48	62,500	
1999 Swenson EV100-10-48	62,500	
1998 Tenco TC-120	31,500	
1988 Swenson EV100-10-48	62,500	
1995 KZ SKIDMTD 1000	52,500	
1998 Tenco TC-120	31,500	
2002 Northstar Sprayer Skid	47,500	
2004 Interna 7600 SBA 6x4		267,500
2003 Trail King TK40RB	65,000	
2006 Tenco TC-120	31,500	
2006 Interna 7600 SBA 6x4		267,500
2008 Swenson EV100-13-82-56		62,500
2008 Swenson EV100-13-82-56		62,500
2008 Swenson EV100-13-82-56		62,500
2008 Swenson EV100-13-82-56		62,500
2008 Tenco TCP-10-T-42-E2		31,500
2008 Tenco TCP-10-T-42-E2		31,500
2008 Tenco TCP-10-T-42-E2		31,500
2008 Tenco TCP-10-T-42-E2		31,500

VEHICLE REPLACEMENTS

Vehicle Description	2019	2020
Public Works		
WAREHOUSE		
2002 Clarklift CMP-30 Forklift		53,000
WATER OPERATIONS		
2005 Interna 7600 SBA 6x4		267,500
Motor Pool		
GENERAL USE		
2000 Ford Taurus		45,000
1999 Ford Taurus		45,000
CONSTRUCTION EQUIPMENT		
1975 Ford F750 Dump Truck	325,000	
Grand Total	\$2,500,000	\$2,500,000

BUDGET ADOPTION ORDINANCE

ORDINANCE NO. 4296

AN ORDINANCE of the City Council of the City of Kent, Washington, relating to budgets and finance and adopting the final 2019-2020 biennial budget.

RECITALS

A. Tax estimates and the preliminary budget for the City of Kent, Washington, for the 2019-2020 biennial years have been prepared and filed as provided by law, and the budget has been printed and distributed.

B. Notice has been published in the official paper of the City of Kent setting the time and place for public hearings on the budget. The notice also stated that all taxpayers calling at the Office of the City Clerk would be furnished a copy of the 2019-2020 biennial budget.

C. Public hearings were held on September 18, 2018, and October 16, 2018.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF KENT, WASHINGTON, DOES HEREBY ORDAIN AS FOLLOWS:

BUDGET ADOPTION ORDINANCE

ORDINANCE

SECTION 1. - *Budget Adoption.* Pursuant to RCW 35A.34.120, the budget for the 2019-2020 biennium, as summarized in Exhibit "A" and as set forth in the 2019-2020 biennial Preliminary Comprehensive Budget, which is on file with the city clerk and which is amended by Exhibit "B," all of which are incorporated into this ordinance by this reference, is hereby adopted in the amounts and for the purposes established in that budget as the final budget for the City's 2019-2020 biennium.

SECTION 2. - *Transmittal.* The finance director shall transmit a complete copy of the final adopted budget to the Division of Municipal Corporations in the Office of the State Auditor and to the Association of Washington Cities.

SECTION 3. - *Budget Administration.* City administration shall administer the biennial budget and may authorize expenditures, appropriations, and transfers pursuant to RCW 35A.34.200 and as otherwise provided by law.

SECTION 4. - *Severability.* If any one or more section, subsection, or sentence of this ordinance is held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this ordinance and the same shall remain in full force and effect.

SECTION 5. - *Corrections by City Clerk or Code Reviser.* Upon approval of the city attorney, the clerk and the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; ordinance, section, or subsection numbering or lettering; or references to other local, state, or federal laws, code, or regulations.

BUDGET ADOPTION ORDINANCE

SECTION 6. - *Effective Date.* This ordinance shall take effect and be in force January 1, 2019, which is more than five days after its publication, as provided by law.


DANA RALPH, MAYOR

November 20, 2018
Date Approved

ATTEST:


KIMBERLEY A. KOMOTO, CITY CLERK

November 20, 2018
Date Adopted

November 23, 2018
Date Published

APPROVED AS TO FORM:


ARTHUR "PAT" FITZPATRICK, CITY ATTORNEY

BUDGET ADOPTION ORDINANCE—EXHIBIT A

	2019 Proposed Expenditures	2020 Proposed Expenditures
Governmental Funds		
General Fund	107,690,250	106,361,540
Special Revenue Funds		
Street Operating Fund	17,645,420	18,025,920
LEOFF1 Retiree Benefits Fund	1,423,000	1,449,710
Lodging Tax Fund	291,190	294,400
Youth / Teen Fund	957,730	956,010
Capital Resources Fund	20,591,850	18,152,000
Criminal Justice Fund	5,869,960	6,057,350
Housing and Community Dev Fund	1,175,190	1,175,190
City Arts Program Fund	112,670	108,100
ShoWare Operating Fund	1,423,790	1,124,830
Debt Service Funds		
Non-Voted Debt Service Fund	9,764,390	8,641,810
Special Assessments Fund	1,119,460	784,160
Capital Projects Funds		
Street Capital Projects Fund	7,103,340	6,869,980
Parks Capital Projects Fund	3,341,000	3,369,000
Other Capital Projects Fund	56,610	42,780
Technology Capital Projects Fund	2,250,000	2,250,000
Facilities Capital Projects Fund	2,350,000	2,000,000
Proprietary Funds		
Enterprise Funds		
Water Fund	49,342,500	33,601,390
Sewer Fund	32,168,150	32,411,620
Drainage Fund	43,380,150	31,366,120
Solid Waste Fund	600,350	622,420
Golf Complex Fund	3,050,790	5,532,110
Internal Service Funds		
Fleet Services Fund	7,930,660	6,088,490
Central Services Fund		
Central Stores	387,290	395,040
Information Technology	9,079,150	9,658,590
Facilities Fund	5,838,450	5,867,350
Insurance Fund		
Unemployment	173,610	174,510
Workers Compensation	1,456,980	1,469,450
Health and Employee Wellness	14,898,160	15,345,100
Liability Insurance	2,017,600	2,036,120
Property Insurance	566,610	566,510
Total Gross Budget	354,056,300	322,797,600

BUDGET ADOPTION ORDINANCE—EXHIBIT B

	2019 Revenues	2019 Expenditures	2020 Revenues	2020 Expenditures
Governmental Funds				
General Fund	107,718,120	107,718,120	106,315,370	106,315,370
Parking Enf Officer .75FTE to 1.0FTE	14,000	15,730	16,170	16,170
Finance Admin Asst 2 (1.0)FTE	(41,870)	(73,600)		
Communications Training		30,000	30,000	30,000
	107,690,250	107,690,250	106,361,540	106,361,540
Special Revenue Funds				
Street Operating Fund	17,645,420	17,645,420	18,025,920	18,025,920
LEOFF1 Retiree Benefits Fund	1,179,590	1,423,000	1,202,950	1,449,710
Lodging Tax Fund	294,830	291,190	300,670	294,400
Youth / Teen Fund	957,730	957,730	956,010	956,010
Capital Resources Fund	16,194,310	20,591,850	15,529,980	18,152,000
Criminal Justice Fund	6,300,130	5,869,960	6,500,700	6,057,350
Housing and Community Dev Fund	1,175,190	1,175,190	1,175,190	1,175,190
City Arts Program Fund	112,670	112,670	108,100	108,100
ShoWare Operating Fund	1,150,000	1,423,790	1,150,000	1,124,830
Debt Service Funds				
Non-Voted Debt Service Fund	10,227,890	9,764,390	9,105,570	8,641,810
Special Assessments Fund	1,305,380	1,119,460	793,180	784,160
Capital Projects Funds				
Street Capital Projects Fund	7,103,340	7,103,340	6,869,980	6,869,980
Parks Capital Projects Fund	3,341,000	3,341,000	3,369,000	3,369,000
Other Capital Projects Fund	1,534,060	56,610	1,570,870	42,780
Technology Capital Projects Fund	2,250,000	2,250,000	2,250,000	2,250,000
Facilities Capital Projects Fund	2,350,000	2,350,000	2,000,000	2,000,000
Proprietary Funds				
Enterprise Funds				
Water Fund	42,708,060	49,342,500	35,284,880	33,601,390
Sewer Fund	32,320,310	32,168,150	32,579,660	32,411,620
Drainage Fund	37,045,700	43,380,150	32,083,870	31,366,120
Solid Waste Fund	618,810	600,350	631,190	622,420
Golf Complex Fund	2,899,210	3,050,790	5,584,990	5,532,110
Internal Service Funds				
Fleet Services Fund	8,643,070	7,930,660	5,115,460	6,088,490
Central Services Fund				
Central Stores	447,090	387,290	456,010	395,040
Information Technology	9,138,700	9,079,150	8,657,300	9,658,590
Facilities Fund	5,754,880	5,838,450	5,775,070	5,867,350
Insurance Fund				
Unemployment	121,700	173,610	121,700	174,510
Workers Compensation	1,094,000	1,456,980	1,094,000	1,469,450
Health and Employee Wellness	15,052,030	14,898,160	15,789,180	15,345,100
Liability Insurance	1,810,690	2,017,600	2,171,640	2,036,120
Property Insurance	565,920	566,610	565,920	566,510
Total Gross Budget	339,031,960	354,056,300	323,180,530	322,797,600

PROPERTY TAX ORDINANCE

ORDINANCE NO. 4294

AN ORDINANCE of the City Council of the City of Kent, Washington, levying 2018 property taxes for the 2019 biennial budget for the City of Kent.

RECITALS

A. Pursuant to RCW 84.55.120 and after providing all appropriate notice, the City Council held public hearings on September 18, 2018, and October 16, 2018, to consider the City of Kent's budget for 2019, to address the City's property tax levy to be imposed in 2018 for collection in 2019, and to review revenues and limit factors.

B. In accordance with RCW 84.55.120, any increase in property tax revenue other than that resulting from the addition of new construction and improvements to property, annexations, and any increase in the value of state-assessed property and the refund fund levy, requires the adoption of a separate ordinance specifically authorizing the increase in terms of both dollars and percentage.

C. Pursuant to RCW 84.52.010 and WAC 458-19-020, taxes shall be levied in specific dollar amounts.

PROPERTY TAX ORDINANCE

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF KENT, WASHINGTON, DOES HEREBY ORDAIN AS FOLLOWS:

ORDINANCE

SECTION 1. – *Recitals Incorporated.* The foregoing recitals are incorporated into this ordinance.

SECTION 2. – *Property Tax Levied.* There is hereby levied against the assessed value of the property in the City of Kent, Washington, a tax for the City's 2019 budget in the following amount for the General Fund, for the purpose of paying the general expenses of municipal government:

<u>Fund</u>	Levy per \$1,000 of assessed valuation	
	<u>(estimated)</u>	<u>Dollar Amount</u>
General Fund	\$1.5006	\$30,755,540

This property tax levy represents a 1.0% increase over last year as shown below.

2019 Regular Property Tax Levy	\$30,755,540
Less 2018 Regular Property Tax Levy	(30,067,316)
Less New Construction Levy	(342,560)
Less Refund Levy	(44,991)
Property Tax Increase	\$ 300,673
% Change	1.0%

2 **Property Tax Levied (1%)
2019 Budget Ordinance**

PROPERTY TAX ORDINANCE

SECTION 3. - Limitation on Levy. The application of the General Fund levy shall be consistent with and shall not result in tax revenue in excess of the limitation imposed by RCW sections 84.55.010 and 84.55.0101.

SECTION 4. - Severability. If any one or more section, subsection, or sentence of this ordinance is held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this ordinance and the same shall remain in full force and effect.

SECTION 5. - Corrections by City Clerk or Code Reviser. Upon approval of the city attorney, the city clerk and the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; ordinance, section, or subsection numbering; or references to other local, state, or federal laws, codes, rules, or regulations.

SECTION 6. - Effective Date. This ordinance shall take effect and be in force January 1, 2019, which is more than five days after its publication, as provided by law.


DANA RALPH, MAYOR

November 20, 2018
Date Approved

ATTEST:


KIMBERLEY A. KOMOTO, CITY CLERK

November 20, 2018
Date Adopted

November 23, 2018
Date Published

APPROVED AS TO FORM:


ARTHUR "PAT" FITZPATRICK, CITY ATTORNEY

GLOSSARY OF BUDGET RELATED TERMS

Accrual Basis of Accounting.	.... A method of accounting that matches revenues and expenses with the period to which they relate, rather than focusing on actual cash flows. In this method, for example, an asset is depreciated as it is "used up", and the expense is recognized in periodic increments, rather than assuming the asset holds its value until it is actually disposed of.
Adjusted Budget.	..... The budget as revised through supplemental appropriations approved by Council during the year and included in the annual budget amendment ordinance.
Assessed Valuation.	..... The taxable portion of fair market value of both real and personal property, as determined by the King County Assessors Office.
BARS.	..... The State of Washington Budget, Accounting and Reporting System required for all governmental entities in the state of Washington.
Benefits.	..... City paid benefits provided for employees such as social security, retirement, worker's compensation, life insurance, medical insurance, and management benefits.
Biennial Budget.	..... A financial operations plan (budget) spanning two years.
Bond Refinancing.	..... The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.
Budget.	..... The financial plan for the operation of a program or organization for the year or for the project through completion. Legal authority and requirements are found in Revised Code of Washington (RCW 35A.33).
Capital Expenditures.	..... Funds spent for the acquisition of a long-term asset.
Capital Facility Plan.	..... The portion of the Capital Improvement Plan that relates to the City facilities and infrastructure that are planned for under the growth management act and are included in the City of Kent Comprehensive Plan. The plan includes estimated project costs, sources of funding and timing of work over a six-year period.
Capital Improvement Budget	..... The capital projects approved and funded in the first two years of the adopted Capital Improvement Program
Capital Improvement Program (CIP)	..... The plan of all capital projects, including those that do not qualify as "facilities" for the Capital Facility Plan, such as large pieces of equipment or vehicles.
Capital Outlay.	..... Fixed assets which have a value of \$5,000 or more and have a useful life of more than three years or assets of any value, if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

GLOSSARY OF BUDGET RELATED TERMS

- Capital Project** The largely one-time cost for acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. The cost must usually be \$25,000 or more in order to be considered a capital project; amounts under \$25,000 are considered in the operating budget. In addition, equipment is considered a capital project if it is \$25,000 or more in cost.
- Capital Reserve** An account used to segregate a portion of the government's equity to be used for future capital program expenditures.
- Charges for Services** A revenue category which includes a charge for a specific service. These primarily include park recreation fees, plan check fees, court cost and prisoner work release fees and other miscellaneous fees.
- Comprehensive Budget** The comprehensive budget combines both the first two years of the financial plan for the operation of government and the Capital Improvement Budget. Excluded from the operating budget are carry-over capital projects which have been previously approved.
- Cost Allocation** Assignment of cost charges from one department that reimburse another department for services received. Some examples are Attorney services, Finance services and Human Resource services.
- CPI** Consumer Price Index. A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living.
- Debt Service** The annual payment of principal and interest on the City's bonded indebtedness. Bonds are issued to finance the construction of capital projects such as public buildings, parks, roads, storm sewers and water system improvements.
- Depreciation** The loss of asset value over time and usage, recorded as an expense under the full accrual method of accounting.
- Designated Fund Balance** Fund balance that is not legally restricted to a specific use, but is nonetheless planned to be used for a particular purpose. For example, the General Fund has a fund balance that is designated for contingency. There is no legal restriction on the use of this fund balance, but it is budgeted to provide financial stability.
- Enterprise Fund** A fund used to account for operations that are financed and operated in a manner similar to private business enterprise where the measurement focus is on the cost of providing a service, such as water on a continual basis. Costs are recovered through user charges.
- Estimated Actual** An estimate of the year-end balance of a revenue or expenditure account.

GLOSSARY OF BUDGET RELATED TERMS

Expenditure.	The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.
Expense.	Charges incurred (whether paid immediately or deferred) for proprietary fund operations, maintenance, interest or other charges.
Fees.	A general term used for any charge for services levied by government associated with providing a service, permitting an activity, or imposing a penalty. Major types of fees include business and non-business licenses and user charges.
Fines and Forfeitures.	A revenue category which primarily includes court, police, traffic and parking fines and forfeitures of property.
Fund.	A self-balancing set of accounts with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.
Fund Balance.	Working capital or the net current assets less short term liabilities.
GAAFR.	Governmental Accounting, Auditing and Financial Reporting. The "blue book" published by the Municipal Finance Officers Association (now the Government Finance Officers Association) to provide detailed guidance for the application of accounting principals for governments.
GAAP.	Generally Accepted Accounting Principles are standards used for accounting and reporting by both private industry and governments.
GASB.	Government Accounting Standards Board established in 1985 to regulate the rules and standards for all governmental units.
General Fund.	The General Fund is used to account for all of the City's resources except for those resources which are accounted for in a special purpose fund.
General Obligation Bonds.	Bonds for which the full faith and credit of the insuring government are pledged for payment.
IBNR.	Medical expenses <i>Incurred But Not Reported</i> by the claimants to the insurance company.
Intergovernmental Revenue.	Revenue from other governments, primarily from Federal, State and County grants. State shared revenue from liquor profits and tax are also forms of intergovernmental revenue.
LEOFF.	Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.
Licenses and Permits.	Revenue category that includes building permits, business and amusement licenses and any other miscellaneous licenses or permits.
LID.	Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

GLOSSARY OF BUDGET RELATED TERMS

LTGO Bonds.	<i>Limited Tax General Obligation</i> bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds which must be approved by vote of the public. LTGO bonds must not exceed 1.5 percent of the assessed valuation. The total of LTGO and voted bonds must not exceed 2.5 percent of assessed valuation per State R.C.W.
Miscellaneous Revenue.	A revenue category that basically includes leases and rentals of the various city facilities, Senior Center donations plus other revenue such as pay phone revenue.
Modified Accrual.	A basis of accounting in which revenues are recognized when available and measurable and expenditures are recorded in the period the liabilities are incurred.
Net Budget	The net budget eliminates double counting of the budget by excluding fund transfers and internal service charges such as interfund equipment rental and insurance charges. The net budget represents the true level of spending in the budget.
Object of Expenditure.	Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include salaries and wages, benefits, supplies, contracted services and capital outlay.
Operating Budget.	An operations plan, expressed in financial terms, whereby an operating program is funded for a single year. Per state law, operating budgets lapse at year-end.
Operating Expense.	Those costs including expenditures for salaries and wages, benefits, supplies, services and charges which are necessary to support the primary services of the organization. For example, telephones, printing and motor pool charges, and office supplies are operating expenses.
Organization.	A major organizational unit usually responsible for carrying out a major component of department or program responsibilities.
PERS.	Public Employees Retirement System provided for employees other than Police and Fire by the State of Washington.
Preliminary Actual.	The balance of revenue or expenditure accounts at year-end, but before the final closing of the City's books. This will usually be close to the final actual amounts, but may not include all accruals or other adjustments.
Proposed Budget.	The Mayor's recommended budget submitted to the City Council and the public for approval in October of each year.
Reserved Fund Balance.	Those portions of fund balance that are not appropriable for expenditure or that are legally segregated for a specific future use.

GLOSSARY OF BUDGET RELATED TERMS

Reserves (Fund).	The unencumbered year-end balance of revenue less expenditures in governmental funds.
Restricted Fund Balance.	The portion of working capital that is not available for general expenditure. The balance is maintained for a specific designated use.
Revenue.	Income received by the City in support of its program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines, interest income and other miscellaneous revenue.
Revenue Bonds.	Bond issued pledging future revenues, usually water, sewer, or drainage charges to cover debt payments in addition to operating costs.
Salaries and Wages.	A majority of City employees are paid a monthly salary based on an annual standard work year consisting of 2,080 hours. Some types of positions are paid hourly wages based on the prevailing wage scale.
Supplemental Appropriation. ..	An appropriation approved by the Council after the initial budget appropriation. Supplemental appropriations are approved by Council during the year and an annual budget amendment ordinance is approved in December of each year.
Unreserved Fund Balance.	The difference between fund assets and fund liabilities of governmental or similar trust funds that is available for general expenditures.
User Charges.	The amount the government receives for the provision of services and commodities, or the performance of specific services benefiting the entity charged. User charges tend to be voluntary in nature, in contrast to mandatory property and income taxes. Citizens only pay user charges when a specific service is received.
Working Capital.	The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds. The unencumbered balance at year-end is available for appropriation in the next year's budget.

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